

**COMPLIANCE ASSURANCE
And
STATISTICAL INFORMATION
For
SCHOOL YEAR 2009-2010**

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NOTE: IF YOU ARE SUBMITTING YOUR FINANCIAL SPREADSHEETS USING THE LOCAL GOVERNMENT SOFTWARE, IN ORDER FOR THE REVIEWER TO DETERMINE THAT FEDERAL FUNDS ARE SUPPLEMENTAL TO THE GENERAL PURPOSE FUNDS, YOU MUST ADD FTEs TO THE JUSTIFICATION PAGES FOR GENERAL PURPOSE, IDEA AND PRESCHOOL.

LEA: WILSON COUNTY SCHOOLS

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

LEA: WILSON COUNTY SCHOOLS

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

INSTRUCTION TO OPEN FINANCIAL INFORMATION PAGES

1. ~~Double click inside the Financial Page and it will turn into an Excel worksheet.~~
2. ~~Enter information and formulas will calculate totals.~~
3. **Before closing the Excel worksheet, hold down the Ctrl key and press the Home key; otherwise worksheets may not print out properly.**
4. ~~Click outside the worksheet and the Excel worksheet will return to the Word document.~~
5. **Save** the document to your hard drive; otherwise, it will not save entries since it is a READ-ONLY document.

Note:

~~You may have to use the scroll bar in Word. If you do, scroll slowly.
Ignore the Word background while you are in the Excel Worksheet. The page will go back into the original position and print out correctly when you click inside the Word document.~~

CHILDREN WITH DISABILITIES TO RECEIVE FREE APPROPRIATE PUBLIC EDUCATION SERVICES FROM THE SCHOOL SYSTEM

~~This table should reflect those children the school system may provide services to during the upcoming school year. Report children by the primary disability on Table A. If a child has more than one disability, report him/her under the condition considered to be the major disability. **This is an unduplicated count** so each child should be reported only one time. These numbers are estimates based on current knowledge and data; you may refer to Table 1 of your last End of Year report as a reference for determining #'s when completing these two tables.~~

INSTRUCTIONS:

- ~~1 — Within School System — Provide the number by the primary disability of the eligible children by age category who are to receive special education services within the school system.~~

- ~~2 — Contractual Arrangements — Provide the number by disability of the eligible children by age category that are to be provided full-time special education services through contractual arrangement with another school system, a private school, or a public agency. **All contracts for full time special education placements must be approved annually by the state Commissioner of Education. No LEA shall expend state or federal funds for contracted placements that have not been approved by the Commissioner.** Attach contracts for the students listed. Any additional contracts for full time placement made during the school year shall be submitted within 30 days of the placement to your Management Consultant. No LEA can contract for services for CWD unless the program meets school approval.~~

- ~~3 — Total to Receive Free Appropriate Public Education Services — Total of all students who are to be provided special education services by the school system directly (Column 1) or through contractual arrangement (Column 2) by age category. **This includes students who will turn 22 during the school year.**~~

- ~~4 — Number to Receive Special Transportation — Provide a count by age, category and disability of eligible children who are to be provided special transportation. **If any numbers are reported in this column, transportation expenses must be included in the appropriate budget.**~~

- ~~5 — Private School Children Placed by LEA —~~
~~Number Enrolled — Provide the number of eligible children with disabilities who may be enrolled by the LEA in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would also be reported in Columns 1 or 2.~~

- ~~6 — Private School Children Placed by Parents (Services Plan)~~
~~a. Number Enrolled — Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system.~~
~~b. Number Served — Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would not be reported in Columns 1, 2 or 3.~~

Authority: ~~TRR & MS-0520-1-3-.09 (3)(c)~~

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**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2008-2009**

DISABILITY	(1) Within School System		(2) Contractual Agreement		(3) Total to Receive FAPE		(4) # Receiving Special Transportation		(5) # Private School Students Placed by LEA Receiving Services		Placed by (6a) # Private School Students Placed by Parents within system		(6b) # Of Private School Students (6a) Served by LEA This School Year	
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21
Autism	5	58	0	0	5	58	2	20	0	0	0	0	0	0
Blind	0	2	0	0	0	2	0	0	0	0	0	0	0	0
Deaf-Blindness	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deafness	0	5	0	0	0	5	0	2	0	0	0	0	0	0
Developmental Delay	42	62	0	0	42	62	11	12	0	0	1	0	1	0
Emotional Disturbance	0	63	0	0	0	63	0	17	0	0	0	0	0	0
Hearing Impairments	2	11	0	0	2	11	0	1	0	0	0	1	0	1
Intellectually Gifted	0	12	0	0	0	12	0	0	0	0	0	0	0	0
Language Impairments	32	200	0	0	32	200	1	3	0	0	1	2	1	2
Mental Retardation	1	118	0	0	1	118	1	59	0	0	0	0	0	0
Multiple Disabilities	0	32	0	0	0	32	0	18	0	0	0	0	0	0
Orthopedic Impairments	4	16	0	0	4	16	0	7	0	0	0	0	0	0
Other - Functional Delay	0	68	0	0	0	68	0	13	0	0	0	0	0	0
Other - Health Impairments	4	316	0	0	4	316	1	17	0	0	0	0	0	0
Specific Learning Disabilities	0	711	0	0	0	711	0	13	0	0	0	0	0	0
Speech Impairment	111	354	0	0	111	354	0	2	0	0	3	6	3	6
Traumatic Brain Injury	0	6	0	0	0	6	0	2	0	0	0	0	0	0
Visual Impairments	0	6	0	0	0	6	0	0	0	0	0	0	0	0
TOTAL	201	2040	0	0	201	2040	16	186	0	0	5	9	5	9

Grand Total 2241

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B.1 OPTIONS TO BE PROVIDED* AGES 3 – 5

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
45	139	3	36	1		1	2			227

B.2 OPTIONS TO BE PROVIDED* AGES 6 -21

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	TOTAL
505	631	500	159	169	16	208	60		13	2261

227
2261
2488

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

LEA: WILSON COUNTY SCHOOLS

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

☒ **Yes** ☐ **No** **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to reduce state and local maintenance of effort by up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 5A) and indicate how these funds will be used (Page 5A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

☐ **Yes** ☒ **No** **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

☐ **Yes** ☒ **No** **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 5C)*

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

Complete this form if Item A, Page 5 is marked "yes".

LEA: WILSON COUNTY SCHOOLS

A. Use of IDEA Funds as Local Funds

For any fiscal year for which the federal allocation received by a LEA under Section 611(f) *Subgrants to LEAs* exceeds the amount the LEA received for the previous FY, the LEA may reduce the level of expenditures otherwise required by Section 613(a)(2)(A)(iii) by not more than 50% of the excess.
Section 613(a)(2)(C)(i) 300.205

If the LEA chooses to use these funds, the LEA shall use an amount of local funds equal to the reduction in expenditures under clause (i) above, to carry out activities authorized under the Elementary and Secondary Act of 1965. Section 613(a)(2)(C)(ii) 300.205(a)

If the SEA determines that the LEA is unable to establish and maintain programs of free appropriate public education that meet the requirements of Section 613(a) or the SEA has taken action against the LEA under section 616 *Monitoring, Technical Assistance and Enforcement*, the SEA shall prohibit the LEA from reducing the level of expenditures under clause (i) above for that fiscal year.
Section 613(a)(2)(C)(iii)

The amount of funds expended by a LEA under subsection (f) *Coordinated Early Intervening Services*, shall count toward the maximum amount of expenditures such LEAs may reduce under clause (i) above.
Section 613(a)(2)(C)(iv)

If a SEA determines that an **LEA is not meeting the requirements of Part B, including the targets in the state's performance plan, the SEA shall prohibit the LEA from reducing its MOE under Section 613(a)(2)(C) for any fiscal year.** Section 616(f)

1.	Estimated/final IDEA allocation for this year:	\$ 6,010,912.78
2.	Actual IDEA final allocation for last year:	\$ 2,435,027.00
3.	Difference (line 1 – line 2) if >0:	\$ 3,575,885.78
4.	Line 3 X 50%	\$ 3,575,885.78
		X50
5.	Maximum available for use as local funds:	\$ 1,787,942.89
6.	Amount used if less than line 5:	\$

~~1,402,013.24~~ 843,311.98

If the LEA is also requesting to use funds for Coordinated Early Intervening Services, include calculation below:

7.	Amount given in line 6:	\$ N/A
8.	Subtract amount to be spent on page 5C:	\$ N/A
9.	Amount available for Item "A" to use as local funds:	\$ N/A

* If the Coordinated Early Intervening amount is more than the amount in line 5 or 6 on this form, Coordinated Early Intervening will cancel out the local funds reduction. If Coordinated Early Intervening amount is less, the difference may be taken under Form "A"

LEA: WILSON COUNTY SCHOOLS

BUDGET AND JUSTIFICATIONS

IDEA Funds to be used as Local Funds

ACCOUNT NO. *	EXPENDITURE ACCOUNT NAME	FTE	AMOUNT BUDGETED
71100-49972210-799	(1) Other Supplies & Materials Capital Outlay		\$616,216.00
7110072210-799-722	(2) Regular Instruction Equipment Other Capital Outlay		\$227,095.98 12,150.24
72710-799	(3) Other Capital Outlay		\$108,000.00
72210-799	(4) Other Capital Outlay		\$6,647.00
72210-799	(5) Other Capital Outlay		\$59,000.00
	TOTAL		1,102,013.24 \$843,311.98

GIVE THE ESEA PROGRAM UNDER WHICH FUNDS WILL BE USED: Title I, II, & III

ACCOUNT NUMBER	EXPENDITURE NAME	JUSTIFICATION
711002210-4799	(1) Other Capital Outlay (<u>Supplies & Materials</u>) (Odyssey Compass Learning Program System-Wide)	ESEA Programs – Title I, Title II, Title III, Impact Aid Compass Learning will: <ul style="list-style-type: none"> • Increase teacher effectiveness with intensive support and effective interventions. • Improve student achievement for all students including ELL and students with disabilities from K-12th grade. • Provide a high-quality curriculum aligned with standards and embedded assessments. • Advance the district's overall performance goals. • Accelerate struggling students and challenge each student. • Provide intensive training for all teachers in effectively using the curriculum and instructional software with their students. • Use technology to improve teaching and learning. • Close the achievement gap between high and low performing students. • Provide students an enriched and accelerated educational program.

LEA: WILSON COUNTY SCHOOLS

BUDGET AND JUSTIFICATIONS
IDEA Funds to be used as Local Funds

GIVE THE ESEA PROGRAM UNDER WHICH FUNDS WILL BE USED:

ACCOUNT NUMBER	EXPENDITURE NAME	JUSTIFICATION
71100-49972210-799	(1) Other Capital Outlay <u>Continued</u> (Odyssey Compass Learning Program)	ESEA Programs – Title I, Title II, Title III, Impact Aid Compass Learning will: <ul style="list-style-type: none"> • Ensure the access of students to effective, scientifically-based instructional strategies and challenging academic content.
71100-72272210-799	(2) Other Capital Outlay <u>(Regular Instruction Equipment)</u> (Mobile Computer Labs- System-Wide)	ESEA Programs – Title I, Title II, Title III, Impact Aid <ul style="list-style-type: none"> • Purchasing mobile computer labs will assist in the implementation of the Compass Learning Program system-wide (refer to pages <u>53</u>A (1) and <u>53</u>A (2) for justifications of the Compass Program. • The use of up-to-date technology will enhance learning.
72710-799	(3) Other Capital Outlay (Air Conditioning Units for 9 Special Education Buses)	ESEA Programs — Impact Aid There are 9 special education buses that do not have air conditioning. Installing air conditioning units on these buses will ensure the health and well-being of students riding, especially those student who have medical conditions or medically fragile which require stable temperatures.

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~~LEA: WILSON COUNTY SCHOOLS~~

BUDGET AND JUSTIFICATIONS
~~IDEA Funds to be used as Local Funds~~

GIVE THE ESEA PROGRAM UNDER WHICH FUNDS WILL BE USED:

ACCOUNT NUMBER	EXPENDITURE NAME	JUSTIFICATION
72210-799	(4) Other Capital Outlay (Outdoor Physical Education Classroom setup for the Alternative School)	ESEA Programs—Title I, Title III, Impact Aid Developing an outdoor physical education program will allow all students attending the alternative school the opportunity for physical activities and exercise. A physical education program will encourage students to participate in positive, healthy, appropriate recreational activities.
72210-799	(5) Other Capital Outlay (PD 360—Professional Development on Demand—System-Wide)	ESEA Programs—Title I, Title II, Title III The PD 360 will:<ul style="list-style-type: none">• Provide intensive professional development that directly impacts student achievement.• Provide evidence-based strategies to close the achievement gap.• Offers an interactive learning community so educators can communicate and collaborate with each other.• Builds sustainable capacity through focus objectives that align learning segments with your state, district and school goals.• Offers a tracking and reporting system which increases educator accountability and provides data to make decisions.

LEA: WILSON COUNTY SCHOOLS

C. FINANCIAL INFORMATION

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRE GRANT	Positions
116	Teachers	1,286,987	58	605,631	17		
117	Career Ladder Program	35,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts	7,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	118,000	3				
162	Clerical Personnel						
163	Educational Assistants	640,000	44.27	727,178	51	28,417	1
171	Speech Pathologist	408,100	9	173,647	4.5		
189	Other Salaries & Wages (Specify)						
195	Certified Substitute Teachers	10,500	N/A				
198	Non-Certified Substitute Teachers	57,000	N/A				
201	Social Security	224,100	XXXXXXXX	92,360	XXXXXXXX	1,761	XXXXXXXX
204	State Retirement	240,400	XXXXXXXX	138,236	XXXXXXXX	3,574	XXXXXXXX
206	Life Insurance	8,288	XXXXXXXX	5,328	XXXXXXXX	148	XXXXXXXX
207	Medical Insurance	716,800	XXXXXXXX	460,800	XXXXXXXX	12,800	XXXXXXXX
208	Dental Insurance	64,960	XXXXXXXX	41,760	XXXXXXXX	1,160	XXXXXXXX
210	Unemployment Compensation	3,399	XXXXXXXX	2,163	XXXXXXXX	70	XXXXXXXX
212	Employer Medicare	52,400	XXXXXXXX	21,600	XXXXXXXX	412	XXXXXXXX
299	Other Fringe Benefits (Worker's Compen.)		XXXXXXXX	4,368	XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	76,555	XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services -	4,500	XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)	240,000	XXXXXXXX	162,676	XXXXXXXX	1,394	XXXXXXXX
429	Instructional Supplies & Materials	61,616	XXXXXXXX		XXXXXXXX		XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)	50,646	XXXXXXXX		XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)	26,055	XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	4332306	XXXXXXXX	2435747.24	XXXXXXXX	49735.68	XXXXXXXX

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Special Education Expenses Only

FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

ROUND TO NEAREST DOLLAR

TRR&MS 0520-1-9-.03 (2) (k) (7)
0520-1-9-.03 (1) (k) (2)
EDGAR Sect 80.20 (a) (2)
(Subpart C (b) (4))

LEA: WILSON COUNTY SCHOOLS

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000)						
	INSTRUCTIONAL STAFF (72200)						
	SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	87,926	1				
117	Career Ladder Program	7,000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel	242,100	5	52,769	1		
127	Career Ladder Extended Contracts	5,000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel	201,600	3	152,855	3		
161	Secretary(s)	105,300	3				
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages (Specify)						
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security	40,230	XXXXXXX	12,749	XXXXXXX		XXXXXXX
204	State Retirement	48,060	XXXXXXX	13,201	XXXXXXX		XXXXXXX
206	Life Insurance	888	XXXXXXX	296	XXXXXXX		XXXXXXX
207	Medical Insurance	76,800	XXXXXXX	25,600	XXXXXXX		XXXXXXX
208	Dental Insurance	6,960	XXXXXXX	2,320	XXXXXXX		XXXXXXX
210	Unemployment Compensation	360	XXXXXXX	128	XXXXXXX		XXXXXXX
212	Employer Medicare	9,400	XXXXXXX	2,981	XXXXXXX		XXXXXXX
299	Other Fringe Benefits (Worker's Comp.)		XXXXXXX	1,460	XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
308	Consultants		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel	8,000	XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)	4,500	XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)	3,000	XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development	24,250	XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	871,374	XXXXXXX	264,359	XXXXXXX	0	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

LEA: WILSON COUNTY SCHOOLS

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72710	SUPPORT SERVICES (72000)						
	STUDENT TRANSPORTATION (72700)						
	TRANSPORTATION (72710)						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers	375,386.00	30.00				
162	Clerical Personnel						
189	Other Salaries & Wages (Specify)*	375,386.00	30.00				
196	In-Service Training						
201	Social Security	51,207.00	XXXXXXX		XXXXXXX		XXXXXXX
204	State Retirement	103,900.00	XXXXXXX		XXXXXXX		XXXXXXX
206	Life Insurance	740.00	XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	64,000.00	XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance	3,800.00	XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation	301.00	XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare	11,976.00	XXXXXXX		XXXXXXX		XXXXXXX
299	Other Fringe Benefits (Specify)*	54,000.00	XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
311	Contracts with Other School		XXXXXXX		XXXXXXX		XXXXXXX
312	Contracts with Private Agencies		XXXXXXX		XXXXXXX		XXXXXXX
313	Contracts with Parents		XXXXXXX		XXXXXXX		XXXXXXX
314	Contracts with Public Carriers		XXXXXXX		XXXXXXX		XXXXXXX
315	Contracts with Vehicle Owners		XXXXXXX		XXXXXXX		XXXXXXX
329	Laundry Service		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
338	Maintenance & Repair Service -	50,000.00	XXXXXXX		XXXXXXX		XXXXXXX
340	Medical & Dental Services		XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
351	Rentals		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
412	Diesel Fuel	152,404.00	XXXXXXX		XXXXXXX		XXXXXXX
418	Equipment & Machinery Parts	14,000.00	XXXXXXX		XXXXXXX		XXXXXXX
424	Garage Supplies		XXXXXXX		XXXXXXX		XXXXXXX
425	Gasoline		XXXXXXX		XXXXXXX		XXXXXXX
433	Lubricants		XXXXXXX		XXXXXXX		XXXXXXX
450	Tires & Tubes		XXXXXXX		XXXXXXX		XXXXXXX
453	Vehicle Parts		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)		XXXXXXX		XXXXXXX		XXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development	21,142.00	XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
701	Administration Equipment		XXXXXXX		XXXXXXX		XXXXXXX
729	Transportation Equipment		XXXXXXX		XXXXXXX		XXXXXXX
72710	TOTAL EXPENDITURES	1,278,242.00	XXXXXXX	0.00	XXXXXXX	0.00	XXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

***Note: "Specify" on Justification Page**

LEA: WILSON COUNTY SCHOOLS

C. FINANCIAL INFORMATION (continued)

3. Estimated Expenditure Summary
Education for Students with Disabilities

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools			
71200	Special Education Program	4,332,306.00	2,435,747.24	49,735.68
72120	Health Services			
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	871,374.00	264,359.00	
72410	Office of Principal			
72710	Transportation	1,278,242.00		
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXX		
99100-590	Permissive Use of Funds:	XXXXXXX	XXXXXXX	XXXXXXX
	A. Adjustment to Local Effort	843,311.98	XXXXXXX	XXXXXXX
	B. School Wide	XXXXXXX		XXXXXXX
	C. Early Intervening Services	XXXXXXX		XXXXXXX
TOTAL EXPENDITURES		6,481,922.00	2,700,106.24	49,735.68

Indirect Cost Rate: 1.14

Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.

Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: WILSON COUNTY SCHOOLS
Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
X	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
X	208	Dental Insurance	Fringe benefits for above salaries	
X	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
X	299	Other Fringe Benefits (Specify)	Worker's Compensation for the above personnel	
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
			To pay services including psychological testing, Speech/Language, medical, vision, OT, PT, audiological, mental health assessments, autism consultants and consultation with professionals outside the school system.	
X	399	Other Contracted Services (Specify)		
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: WILSON COUNTY SCHOOLS

Support Services/Special Education Program

Acct. No. 72220	Description	Justification
105	Supervisor/Director	Pay salary for SE Supervisor/Director
X 124	Psychological Personnel	To pay salary of SE psychologist
X 135	Assessment Personnel	To pay salary of SE assessment personnel
161	Secretary(s)	To pay salary of SE secretary
162	Clerical Personnel	To pay salary of SE clerks
171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services
189	Other Salaries and Wages (Specify)	
196	In-Service Training	Pay for training of SE support staff
X 201	Social Security	Fringe benefits for above personnel
X 204	State Retirement	Fringe benefits for above personnel
X 206	Life Insurance	Fringe benefits for above personnel
X 207	Medical Insurance	Fringe benefits for above personnel
X 208	Dental Insurance	Fringe benefits for above personnel
X 210	Unemployment Compensation	Fringe benefits for above personnel
X 212	Employer Medicare	Fringe benefits for above personnel
X 299	Other Fringe Benefits (Specify)	Worker's Compensation for the above personnel
307	Communication	SE communication costs
308	Consultants	To pay consultants For:
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment
348	Postal Charges	To pay for postal charges for SE programs
355	Travel	Travel for SE support Staff For:
399	Other Contracted Services (Specify)	
499	Other Supplies & Materials (Specify)	
524	In-Services/Staff Development	Staff development for SE support staff
599	Other Charges (Specify)	
790	Other Equipment (Specify)	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: WILSON COUNTY SCHOOLS

PRESCHOOL GRANT

Special Education Instruction Program

Acct. No. 71200	Description	Justification
116	Teachers	To pay for teachers working with SE students
128	Homebound Teachers	To pay for homebound teachers working w/ SE students
162	Clerical Personnel	To pay for SE clerical personnel
X 163	Educational Assistants	To pay for SE educational assistants
171	Speech Pathologist	To pay for SE speech pathologist
189	Other Salaries & Wages (Specify)	
195	Certified Substitute Teachers	Certified Substitutes for SE teachers
198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers
X 201	Social Security	Fringe benefits for above salaries

X	204	State Retirement	Fringe benefits for above salaries	
X	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
X	208	Dental Insurance	Fringe benefits for above salaries	
X	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
X	399	Other Contracted Services (Specify)	To pay services including psychological testing, Speech/Language, medical, vision, OT, PT, audiological, mental health assessments, autism consultants and consultation with professionals outside the school system.	
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment *		

LEA: WILSON COUNTY SCHOOLS

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2006-2007 9

Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2006-2007)	<u>\$5,106,111</u>
Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	<u>1,863</u>
Per pupil expenditures 2006-2007 Divide a (1) by a (2)	<u>\$2,740.80</u>

b. Expenditures for 2007-2008

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008)	<u>\$5,926,050</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)	<u>2,126</u>
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)	<u>\$2,787.42</u>

c. Expenditures for 2008-2009 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009)	<u>\$7,325,233.986; 058,714</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009)	<u>2,241</u>
3. Per pupil actual or projected expenditures 2008-2009 Divide b (1) by b (2)	<u>\$2,702.582,702; 78</u>
4. System's total net enrollment (All Students)	<u>14,777</u>
Percentage of S.E. Students (Divide c.2 by c.4)	<u>15.17%</u>

DOE USE ONLY	
<u>\$7,325,223.98</u>	
<u>2,241</u>	
<u>\$3,268.73</u>	

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d. Projected Expenditures for 2009-2010

(Page 14, Total Expenditures General Purpose Funds)	<u>\$6,481,922.00</u>
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*** NOTE: If c.1. and c.3 are less than b.1 and b.3. , a maintenance of effort problem has occurred. Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. If d. is less than c.1., a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.**

APPENDIX

Comprehensive Application for SPED Checklist

TABLE OF CONTENTS

	PAGE
Check List	1-4
Indirect Cost (Restricted Rate) Worksheet.....	5

Revised March 2008
Comprehensive Application for
Special Education Services
Checklist
Page—Cover Page

LEA/SEA

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

~~ALL items in box labeled "To be Completed by Local School System" have been answered.~~
The Director of Schools has signed and dated the plan.

Comments:
Part I—Compliance Assurances

~~Pages 1-2—Compliance Assurances~~

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Pages are included.
Signed and dated by the Director of Schools:

Part II—Statistical Information

~~Page 3—Children with Disabilities to Receive FAPE Services from the School System~~

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Name of School System is given at top of page

Boxes in Column 1 are completed appropriately by primary disability, by age span and are totaled correctly at bottom of page. (May use end of year report as a method of projecting numbers for new fiscal year.)

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

For Column 2 include any students served full time by contractual agreement. The LEA must submit a contract for any full-time Special Education placements to be approved by the Commissioner within 30 days of initiation of the contract. Totals are correct at bottom of column.

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Totals in Column 3 are correct for each disability (column 1 + Column 2) and for each grade span at bottom of page.

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

The total 3—5 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

The total 6—21 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Column 4 indicates the # of students receiving special transportation and totals are correct. Note: If any students are receiving special transportation, cost for this expense must be included in the appropriate budget page.

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Column 5 includes only those students placed in a private school by the LEA. The totals by age group is correct at the bottom of the column.

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Columns 6(a) and (b) includes only private school children placed by their parents. The totals at the bottom of each column are correct.

Grand total is correct.

Comments: *The numbers on this page represent an unduplicated count (head count) of students.*

~~Page 4—Options to be Provided (Ages 3-5) and (Ages 6-21)~~

- ☐ ☐ ~~Name of School System is given at top of page.~~
- ☐ ☐ ~~Indicate number of children served by option. This is a duplicated count and should reflect both primary and one secondary option of service.~~
- ☐ ☐ ~~The total by option and disability either equals the total of Column 3 on Page 3 for 3-5 year olds and 6-21 year olds or is no more than double that number.~~
- ☐ ☐ ~~Check total number given for Option 6. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds..~~

~~Comments: The LEA is strongly encouraged to use the End of Year Report as a guideline for filling out this page. This is a duplicated count (service count) of students served.~~

~~Page 5—Permissive Use of Funds~~

~~LEA/SEA~~

- ☐ ☐ ~~Yes or No is checked for each item on Page 5.~~
- ☐ ☐ ~~Use of Funds as Local Funds (5A) worksheet is completed if LEA is requesting this option.~~
- ☐ ☐ ~~Use of Funds as Local Funds (5B) worksheet is completed if LEA is requesting this option.~~
- ☐ ☐ ~~Use of Funds as Local Funds (5C) worksheet is completed if LEA is requesting this option. Justification page for budget is attached.~~
- ☐ ☐ ~~Cover Page of Comprehensive Application is marked indicating Use of Funds to be utilized, if applicable~~

~~Pages 6-13—Estimated Expenditures~~

~~LEA/SEA~~

- ☐ ☐ ~~Name of School System is given at top of page.~~
- ☐ ☐ ~~Total expenditures for each budget (General Purpose, IDEA Part B, & Preschool) are calculated correctly.~~
- ☐ ☐ ~~FTE positions are given for appropriate personnel line items.~~
- ☐ ☐ ~~Check the total number given for Option 6 on page 4. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.~~
- ☐ ☐ ~~If equipment is over \$5,000 per unit being purchased with Part B or Preschool funds, there is a corresponding equipment page.~~
- ☐ ☐ ~~All amounts are rounded to the nearest dollar.~~
- ☐ ☐ ~~Check contracted services amount against page 3, Column 2. If contracted services are paid from the general purpose budget, the LEA may be eligible for partial reimbursement.~~
- ☐ ☐ ~~If special transportation services are indicated on Page 3, appropriate expenditures are included in the budget.~~
- ☐ ☐ ~~Total allocations for both Part B and Preschool have been budgeted.~~
- ☐ ☐ ~~Any budget code with the description “Other” must be detailed in the plan.~~

~~Comments: Budget code substitutions or additions cannot be made in the budget~~

~~Page 14—Estimated Expenditure Summary~~

- ☐ ☐ ~~Name of LEA is given at top of page.~~
- ☐ ☐ ~~Budgeted amounts for each account series and fund types have been transferred correctly from each corresponding budget page.~~
- ☐ ☐ ~~Calculations for each fund type (General Purpose, Idea Part B, and Preschool) are correct.~~
- ☐ ☐ ~~Total expenditures for general purpose funds match total on page 16, item c.~~
- ☐ ☐ ~~If the LEA is going to reduce their level of local expenditures of special education services, the correct column is filled in and computed correctly.~~
- ☐ ☐ ~~Total award has been budgeted correctly.~~
- ☐ ☐ ~~Indirect cost has been calculated correctly. Equipment and any monies budgeted under permissive use of funds have been subtracted prior to figuring indirect costs.~~
- ☐ ☐ ~~Total IDEA, Part B and Preschool amounts have been transferred to the front of the Comprehensive Application.~~

~~Calculation for indirect cost: $\frac{\text{Total Allocation} - \text{Any Equipment and/or Permissive Use of Funds} - \text{Allocation (less equipment)}}{\text{Indirect Cost Rate (1.00 ___ or 1.0 ___)}} \times \text{Indirect Cost \%} = \text{Maximum Indirect Cost}$ —(See sample attached)~~

~~Page 15—Equipment List (IDEA & PreSchool only)~~

- ☐ ☐ ~~Name of School System is listed at top of page. Appropriate budget is checked.~~
- ☐ ☐ ~~Any equipment budgeted under IDEA Part B or Preschool requiring prior approval is accounted for on this page.~~
- ☐ ☐ ~~Budget codes are correct.~~
- ☐ ☐ ~~Description is appropriate for definition of equipment.~~
- ☐ ☐ ~~Quantity, Unit Cost, and Total Cost are correct. (Unit cost is \$5,000 or more; see comments below).~~
- ☐ ☐ ~~Justification is given for each item purchased and is appropriate for the account under which equipment is budgeted. Justification is tied to the child's IEP or needs.~~
- ☐ ☐ ~~Total for page is correct.~~
- ☐ ☐ ~~If more than one page is needed, grand total of equipment is correct.~~

~~Comments:—Equipment requiring prior approval is defined as property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit. Minor sensitive equipment are items costing \$100 or more with a life expectancy of three years or longer.~~

~~Equipment must be kept on inventory. For equipment that is lost, stolen, or no longer useable, a letter of disposition must be addressed to the Director of Program Management Services and submitted to your Management Consultant.~~

~~Materials and software are not to be included on this page.~~

~~Pages—Line Item Justification for the Expenditures of IDEA, Part B & PreSchool Funds~~

- ☐ ☐ There is a justification for each budgeted account number under the Part B or Preschool funds and the account code is marked.
- ☐ ☐ Account numbers and description of expenditures (complete account name) match the budget.
- ☐ ☐ Justifications are added for all account codes which say "Specify" and for any items without prewritten justifications
- ☐ ☐ All equipment costing \$100 or more but less than \$5,000 is specified on the appropriate justifications page.

~~Comments: Do not include FTEs of personnel in the budget justifications—the appropriate FTEs have already been included on the budget pages.~~

~~Page 16—Non-Supplanting/Maintenance of Effort~~

~~LEA-SEA~~

- ☐ ☐ Name of School System is listed at top of page.
- ☐ ☐ Expenditures for items "a" and "b" have been verified for accuracy.
- ☐ ☐ Item c (1), either actual or projected is circled.
- ☐ ☐ If actual figures used, amounts are transferred from State Special Education Expenditure Report correctly.
- ☐ ☐ The total unduplicated count of disabled students served agrees with the June End of Year Report.
- ☐ ☐ Division is correct.
- ☐ ☐ If the LEA is not expending more money (total or per pupil) in item "c" than in item "b", a letter, signed by the Director of Schools—must be included with justifications and specific expenditure amounts that equal or exceed the difference
- ☐ ☐ Item "d"—the amount of total expenditures from general purpose funds has been transferred accurately from page 14.
- ☐ ☐ Amount given in item "d" is greater than amount given in Item c (1). If no, LEA is notified of potential maintenance of effort problem.

